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**Listing of Claims**

The following listing of claims will replace all prior versions, and listings, of claims in the subject application:

1. (currently amended) A method for managing shipping charges for transportation of items by a shipping entity from one or more actual locations of a supplier to customer locations, comprising the computer-implemented steps of:

providing first shipping charges related to actual charges by the shipping entity to the supplier for transportation of items by the shipping entity from the one or more actual supplier locations to the customer locations;

providing second shipping charges related to shipping charges for the items calculated by reference to charges applicable to shipment of the items to the customers from one or more virtual supplier locations that are different from the one or more actual supplier locations;

computing differences between the first shipping charges and the second shipping charges; and

utilizing the computed differences ~~in managing shipping charges for one or more of internal management of shipping costs, cost accounting, allocation of costs and product planning.~~

2. (original) A method as in claim 1 in which the one or more actual supplier locations are in a first country and the customer locations are in a second country.

3. (original) A method as in claim 2 in which said items are shipped from the first country to the second country in consolidated international shipments containing packages for

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groups of said customers, and the consolidated international shipments are divided in the second country into individual shipments to the respective customers.

4. (original) A method as in claim 3 in which the step of providing the second shipping charges comprises utilizing a first table including relationships between weights of items and charges for shipping the respective items.

5. (original) A method as in claim 4 in which the step of providing said second charges further comprises utilizing a second table including relationships between shipping charges and zones for said customer locations.

6. (currently amended) A method for shipping items from a first country to a customers in a second country and managing shipping charge information, comprising the steps of:

fulfilling orders in the first country for items for a number of said customers, packaging the items in the first country into individual packages addressed to respective individual customers, and consolidating the individual packages into a collective international shipment;

shipping the collective international shipment as a single package to the second country, using a first shipping entity;

dividing the collective international shipment in the second country into said individual packages and shipping the individual packages to the respective customers from a location in the second country, using a second shipping entity;

providing a first shipping charge related to an actual charge by at least one of the shipping entities;

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computing a second shipping charge related to applicable charges for shipment of the individual packages from a virtual location in the second country to said customers;

computing a difference between the first shipping charge and the second shipping charge;  
and

utilizing said difference ~~to manage shipping charge information for one or more of~~  
internal management of shipping costs, cost accounting, allocation of costs and product planning.

7. (original) A method as in claim 6 in which said first and second shipping entities are the same entity.

8. (original) A method as in claim 6 in which the providing step comprises providing a first shipping charge that includes an actual charge for shipping the individual packages in the second country.

9. (original) A method as in claim 8 in which the providing step further includes providing a first shipping charge that includes an actual charge for shipping the collective international shipment from the first country to the second country.

10. (original) A method as in claim 6 in which said computing a second shipping charge comprises using a table relating shipping charges applicable to shipping from a virtual location to zones of customer locations.

11. (original) A method as in claim 6 in which said computing a second shipping charge

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comprises using information regarding weight of the individual packages.

12. (original) A method as in claim 6 in which said computing a second shipping charge comprises using information regarding both weight of the individual packages and zones of customer locations.

Claims 13-16 (canceled).

17. (currently amended) The method of claim 1, further comprising:

setting said second shipping charges to the customers for shipment of the items to the customers, without reference to said first shipping charges by the ~~sipping~~ shipping entity for transportation of said items.

18. (new) A method for a supplier to manage shipping charges for transportation of items by a shipping entity, comprising the computer-implemented steps of:

providing a first shipping charge related to an actual charge by the shipping entity to the supplier for transportation of items by the shipping entity from one or more actual supplier locations to a customer location;

providing a second shipping charge related to a shipping charge to the customer and calculated by reference to charges applicable to shipment of the items to the customer from one or more virtual supplier locations that are different from the one or more actual supplier locations;

computing a difference between the first shipping charge and the second shipping charge;

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and

utilizing the computed difference to account for unbilled shipping costs in a  
predetermined period of time.